

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

* * * * *

In the Matter of:

RATE ADJUSTMENT OF)
WESTERN KENTUCKY)
GAS COMPANY)

CASE NO. 8227

O R D E R

IT IS ORDERED that Western Kentucky Gas Company shall file an original and five copies of the following information with the Commission, with a copy to all parties of record, by June 10, 1981. Each copy of the data requested should be placed in a bound volume with each item tabbed. Where a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Careful attention should be given to copied material to insure that it is legible. For an applicant operating exclusively in Kentucky, the terms total company and Kentucky have identical meanings. Therefore, such an applicant should only provide one set of figures where both terms are used.

Staff Request No. 1

1. a. In comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the twelve-month period immediately preceding the test year.
- b. A detailed statement (show net income) for the applicant's Kentucky gas operations for the test year.

2. a. A calculation of total company average (thirteen month) and end-of-period debt, preference and preferred stock, and common equity capital for the test year in the format as shown in Format 2a to this request.
- b. A calculation of the average (thirteen month) and end-of-period long-term debt composite interest and preferred stock costs for the twelve months of the test year. Supporting details underlying calculations should be provided. (The average long-term debt composite interest cost is calculated by dividing the sum of book interest accrued on long-term debt and related amortization of discount, premium, and issuance cost by average long-term debt as calculated in Format 2a, column c, line 15).
3. List each general office account (asset, reserve, and expense accounts) covering the twelve months of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.
4. The following monthly account balances and a calculation of the average (thirteen month) account balances for the test year for total company and Kentucky:
 - a. Plant in service (Account 101)
 - b. Plant purchased or sold (Account 102)

- c. Property held for future use (Account 105)
 - d. Construction work in progress (Account 107)
 - e. Completed construction not classified (Account 106)
 - f. Depreciation reserve (Account 108)
 - g. Plant acquisition adjustment (Account 114)
 - h. Amortization of utility plant acquisition adjustment (Account 115)
 - i. Materials and supplies (include all accounts and subaccounts)
 - j. Balance in accounts payable applicable to each account in i above. (If actual is indeterminable, give reasonable estimate)
 - k. Unamortized investment credit - Pre-Revenue Act of 1971
 - l. Unamortized investment credit - Revenue Act of 1971
 - m. Accumulated deferred income taxes
 - n. Computation and development of minimum cash requirements
 - o. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate)
 - p. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, give reasonable estimate)
 - q. Short-term borrowing
 - r. Interest on short-term borrowings (expense)
5. Provide the following information for each item of gas property held for future use at the end of the test year:

- a. Description of property
 - b. Location
 - c. Date purchased
 - d. Cost
 - e. Estimated date to be placed in service
 - f. Brief description of intended use
6. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company balance in each gas plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 6.
7. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the end of the test period in the last rate case. Also, a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of gas plant, the amortization period, and the unamortized balance at the end of the test year.
8. The detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain all components used in each

calculation. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

9. A schedule showing a comparison by month the total company and Kentucky revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 6.
10.
 - a. A schedule showing a comparison of the balance in the total company and Kentucky operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 6.
 - b. A schedule in comparative form showing the total company and Kentucky operating expense account balance for the test year and each of the five years preceding the test year for each account or subaccounts included in the applicant's annual report. (FERC Form No. 2, Pages 320 - 325). Show the percentage of increase of each year over the prior year.
 - c. A schedule of total company salaries and wages for the test year and each of the five calendar

years preceding the test year in the format as shown in Format 10c to this request.

11. The following tax data for the test year for total company and Kentucky:

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation
- (2) Federal operating income taxes deferred - other (explain)
- (3) Federal income taxes - operating
- (4) Income credits resulting from prior deferrals of Federal income taxes
- (5) Investment tax credit net
 - (i) Investment credit realized
 - (ii) Investment credit amortized - Pre-Revenue Act of 1971
 - (iii) Investment credit amortized - Revenue Act of 1971
- (6) Provide the information in (1) through (4) for state income taxes
- (7) Reconciliation of book to taxable income as shown in Format 11a (7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.
- (8) A copy of federal and state income tax returns for the taxable year ended during

the test year including supporting
schedules (three copies required)

- b. An analysis of Kentucky other operating taxes in the format as shown in Format 11b to this request.
- 12. A schedule of total company net income per MCF sold per company books for the test year and the five years preceding the test year. This data should be provided in the format as shown in Format 12 to this request.
- 13. The comparative operating statistics in Format 13 to this request.
- 14. A schedule of total company average gas plant in service per MCF sold by account per company books for the test year and the five calendar years preceding the test year. This data should be provided in the format as shown in Format 14 to this request.
- 15. A statement of gas plant in service per company books for the test year. This data should be presented in the format as shown in Format 15 to this request.
- 16. a. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 16a attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.

- b. An analysis of Account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 16b and further provide all detailed working papers supporting this analysis. As a minimum, the work papers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 16b attached.
- c. An analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 16c, and further provide all detailed working papers supporting this analysis. As a minimum the work papers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 16c attached.

- 17. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the amount of the expenditure, the recipient of the contribution and the specific account charged.

18. A statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, and all company-paid or reimbursed expenses or allowances and the account charged for all personnel for whom a principal function is that of lobbying, whether it be lobbying on the local, state, or national level.
19. A schedule showing for the test year and the year preceding the test year with each year shown separately the following information regarding the applicant's investments in subsidiaries and joint ventures:
 - a. Name of subsidiary or joint venture
 - b. Date of initial investment
 - c. Amount and type of investment made for each of the two years included in this schedule.
 - d. Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.
 - e. Show on separate schedule all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the two years and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.

- f. Name of officers of each of the subsidiaries or joint ventures, officers' annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.
- 20. Provide a detailed analysis of the retained earnings account for the test period and 12-month period immediately preceding the test period.
- 21. Provide the following with regard to uncollectible accounts for the test year and five preceding calendar years (taxable year acceptable) for total company:
 - a. Reserve account balance at the beginning of the year
 - b. Charges to reserve account (accounts charged off)
 - c. Credits to reserve account
 - d. Current year provision
 - e. Reserve account balance at the end of the year
 - f. Percent of provision to total revenue
- 22. A listing of nonutility property and property taxes and account where amounts are recorded.
- 23. Rates of return in Format 23 to this request.
- 24. Employee data in Format 24 to this request.
- 25. A calculation of the rate or rates used to capitalize interest during construction for the test year and the three preceding calendar years. Provide a narrative explanation of each component entering into the calculation of this rate.

26. The information as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.
27. A detailed monthly income statement for each month after the test period including the month in which the hearing ends, as they become available.
28. a. Capital structure at end of each calendar year for the previous ten years
- b. Capital structure at end of the test period
- (1) Class of capital
 - (2) Amount of each class (\$)
 - (3) Ratio of each class to total (9)
 - (4) Total capitalization (\$)
- c. Capital structure at end of latest available quarter
- d. Item 29.a, 28.b, and 28.c should include the following information:
- (1) Class of capital
 - (2) Amount of each class (\$)
 - (3) Ratio of each class to total (%)
 - (4) Total capitalization (\$)
29. a. List all outstanding issues of long-term debt as end of the latest calendar year and at the end of the test period. This list should include the following information for each outstanding issue of long-term debt:
- (1) Date of maturity
 - (2) Date of issue
 - (3) Amount outstanding (\$)

- (4) Coupon interest rate (%)
 - (5) Cost rate at issue (%)
 - (6) Cost rate to maturity (%)
 - (7) Bond rating at time of issue (Moody's, Standard & Poor's, etc.)
 - (8) Type of obligation
- b. Provide calculations of embedded cost of long-term debt at the end of each calendar year for the previous ten years. Also provide this calculation for the end of the test period.
30. a. List all outstanding issues of preferred stock as of end of the latest calendar year and at the end of the test period. This list should include the following information for each outstanding issue of preferred stock:
- (1) Date of issue
 - (2) Amount sold (\$)
 - (3) Amount outstanding (\$)
 - (4) Dividend rate
 - (5) Convertibility features if any
 - (6) Cost rate at issue (%)
- b. Provide calculations of embedded cost calculations of preferred stock at the end of each of the previous ten years. Also, provide this calculation for the end of the test period.
31. a. Provide a listing of all issues of common stock in the primary market during the most recent ten-year period. This list, provide the following information:
- (1) Date of issue
 - (2) Number of shares issued
 - (3) Date of announcement and registration
 - (4) Price per share (net to company) (\$)

- (5) Book value per share at time of issue (\$)
 - (6) Selling expenses as % of gross issue amount
 - (7) Net proceeds to company
 - (8) Price per above to the public
 - c. Provide the following information on a quarterly and yearly basis for the most recent ten-year period available, through the latest available quarter. (Item 5) and (6) refer to yearly figures only.)
 - (1) Average number of shares of common outstanding
 - (2) Book value at end of quarter (year)
 - (3) Quarterly (yearly) earnings per share
 - (4) Declared quarterly (yearly) dividend rate per share
 - (5) Rate of return on average common equity
 - (6) Rate of return on year-end common equity
 - d. Provide monthly market price figures for common stock for each month during the most recent ten-year period. Include the following:
 - (1) Monthly high price
 - (2) Monthly low price
 - (3) Monthly closing price
 - (4) Note all stock splits by date and type
32. a. Provide figures showing computation of fixed charge coverage ratio (SEC Method, PRETAX, including Short Term Debt payments) at the end of each of the ten most prior years.

33. A listing of present or proposed research efforts dealing with the pricing of gas and the current status of each efforts.

Done at Frankfort, Kentucky, this 22nd day of May, 1981.

PUBLIC SERVICE COMMISSION

Marlin M. Voth
Chairman

~~_____
Vice Chairman~~

~~_____
Commissioner~~

ATTEST:

Secretary

Western Kentucky Gas Company
Commonwealth of Kentucky

Format 2a

Case No. 8227

CALCULATION OF AVERAGE AND END-OF-PERIOD CAPITAL

12 Months Ended January 31, 1981

| Line No. | Item (a) | Total Capital (b) | Long-Term Debt (c) | Preferred Stock (d) | Common Stock (e) | Additional Paid in Capital (f) | Retained Earnings (g) | Total Company Equity (h) |
|-------------|--------------------------------|-------------------------|--------------------------|---------------------------|------------------------|---|-----------------------------|-----------------------------------|
| 1. | Balance beginning of test year | | | | | | | |
| 2. | 1st Month | | | | | | | |
| 3. | 2nd Month | | | | | | | |
| 4. | 3rd Month | | | | | | | |
| 5. | 4th Month | | | | | | | |
| 6. | 5th Month | | | | | | | |
| 7. | 6th Month | | | | | | | |
| 8. | 7th Month | | | | | | | |
| 9. | 8th Month | | | | | | | |
| 10. | 9th Month | | | | | | | |
| 11. | 10th Month | | | | | | | |
| 12. | 11th Month | | | | | | | |
| 13. | 12th Month | | | | | | | |

14. Total (L1 through L13)

15. Average balance (L14 + 13)

16. Average capitalization ratios

17. End-of-period capitalization ratios

NOTE: If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

Western Kentucky Gas Company

Commonwealth of Kentucky

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COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR

[illegible]

Test Year
Prior Year
Decrease (Increase)

Western Kentucky Gas Company

Case No. 8227

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 1976 Through 1980
And the 12-Month Period Ending January 31, 1981

(000's)

| Line No. | Item (a) | 12 Months Ended | | | | | | | | | | Test Year | |
|-------------|-------------|-----------------------------------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------------|-----|
| | | Calendar Years Prior to Test Year | | | | | | | | | | | |
| | | 5th | 4th | 3rd | 2nd | 1st | 1st | 1st | 1st | 1st | 1st | | |
| | | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| | | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |

1. Wages charged to expense:
2. Production expenses
3. Natural gas storage, terminaling and processing expenses
4. Transmission expenses
5. Distribution expenses
6. Customer accounts expenses
7. Customer service and informational expenses
8. Sales expenses
9. Administrative and general expenses:
 - (a) Administrative and general salaries
 - (b) Office supplies and expense
 - (c) Administrative expense transferred-cr.
 - (d) Outside services employed
 - (e) Property insurance
 - (f) Injuries and damages

| Item (a) | Calendar Years Prior to Test Year | | | | | | | | | | Test Year | |
|-------------|-----------------------------------|----------|---------------|----------|---------------|----------|---------------|----------|---------------|----------|---------------|----------|
| | 5th | | 4th | | 3rd | | 2nd | | 1st | | | |
| | Amount (b) | % (c) | Amount (d) | % (e) | Amount (f) | % (g) | Amount (h) | % (i) | Amount (j) | % (k) | | |
| | | | | | | | | | | | Amount (l) | % (m) |

9. Administrative and general expenses (continued):

- (g) Employee pensions and benefits
- (h) Franchise requirements
- (i) Regulatory commission expenses
- (j) Duplicate charges-cr.
- (k) Miscellaneous general expense
- (l) Rents
- (m) Maintenance of general plant

10. Total administrative and general expenses L9(a) through L9(m)

11. Total salaries and wages charged expense (L2 through L8 + L10)

12. Wages capitalized

13. Total salaries and wages

14. Ratio of salaries and wages charged expense to total wages (L11 ÷ L13)

13. Total salaries and wages

14. Ratio of salaries and wages charged expense to total wages (L11 ÷ L13)

15. Ratio of salaries and wages capitalized to total wages (L12 ÷ L13)

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME

Format 11a(7)
Schedule 1

12 Months Ended January 31, 1981

| Line No. | Item (a) | Total | | Operating | |
|-------------|--|-------------------------|---------------------------------|---------------------------|-------------------------------|
| | | Total Company (b) | Company Non-operating (c) | Kentucky Retail (d) | Other Jurisdictions (e) |
| 1. | Net income per books | | | | |
| 2. | Add income taxes: | | | | |
| 3. | A. Federal income tax - Current | | | | |
| 4. | B. Federal income tax deferred - Depreciation | | | | |
| 5. | C. Federal income tax deferred - Other | | | | |
| 6. | D. Investment tax credit adjustment | | | | |
| 7. | E. Federal income taxes charged to other income and deductions | | | | |
| 8. | F. State income taxes | | | | |
| 9. | G. State income taxes charged to other income and deductions | | | | |
| 10. | Total | | | | |
| 11. | Flow through items: | | | | |
| 12. | Add (itemize) | | | | |
| 13. | Deduct (itemize) | | | | |
| 14. | Book taxable income | | | | |
| 15. | Difference between book taxable income and taxable income per tax return: | | | | |
| 16. | Add (itemize) | | | | |
| 17. | Deduct (itemize) | | | | |
| 18. | Taxable income per return | | | | |

- NOTE: (1) Provide a calculation of the amounts shown on lines 3 through 7 above.
 (2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers in support of the calculation of Federal income tax expense.
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Western Kentucky Gas Company

Format 11a(7)
Schedule 2

Case No. 8227

RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME

12 Months Ended January 31, 1981

| Line No. | Item (a) | Total | | Operating | |
|-------------|---|----------------|----------------------|--------------------|------------------------|
| | | Company (b) | Non-operating (c) | Kentucky Retail | Other Jurisdictions |
| 1. | Net income per books | | | | |
| 2. | Add income taxes: | | | | |
| 3. | A. Federal income tax-Current | | | | |
| 4. | B. Federal income tax deferred- Depreciation | | | | |
| 5. | C. Federal income tax deferred- Other | | | | |
| 6. | D. Investment tax credit adjustment | | | | |
| 7. | E. Federal income taxes charged to other income and deductions | | | | |
| 8. | F. State income taxes | | | | |
| 9. | G. State income taxes charged to other income and deductions | | | | |
| 10. | Total | | | | |
| 11. | Flow through items: | | | | |
| 12. | Add (itemize) | | | | |
| 13. | Deduct (itemize) | | | | |
| 14. | Book taxable income | | | | |
| 15. | Differences between book taxable income and taxable income per tax return: | | | | |
| 16. | Add (itemize) | | | | |
| 17. | Deduct (itemize) | | | | |
| 8. | Taxable income per return | | | | |

NOTE: (1) Provide a calculation of the amount shown on lines 8 through 9 above.

(2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers in support of the calculation of Federal income tax expense.

(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Western Kentucky Gas Company

Format 11b

Case No. 8227

ANALYSIS OF OTHER OPERATING TAXES

12 Months Ended January 31, 1981

(000's)

| Line No. | Item (a) | Charged Expense (b) | Charged to Construction (c) | Charged to Other Accounts (d) | Amount Accrued (e) | Amount Paid (f) |
|-------------|--|------------------------|-----------------------------------|-------------------------------------|-----------------------|-----------------------|
| 1. | Kentucky Retail: | | | | | |
| | (a) Franchise Fees | | | | | |
| | (b) Ad Valorem | | | | | |
| | (c) Payroll (Employers Portion) | | | | | |
| | (d) Other Taxes | | | | | |
| 2. | Total Kentucky Retail (L1(a) through L1(e)) | | | | | |
| 3. | Other Jurisdictions | | | | | |
| | Total Per Books (L2 and L3) | | | | | |

1/
Explain items in this column.

Western Kentucky Gas Company

Commonwealth of Kentucky

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NET INCOME PER MCF SOLD
(TOTAL COMPANY)

| 12 Months Ended | | | | | Test Year (g) |
|--------------------|------------|------------|------------|------------|---------------------|
| Calendar Years | | | | | |
| Prior to Test Year | | | | | |
| 5th (b) | 4th (c) | 3rd (d) | 2nd (e) | 1st (f) | |

| Line No. | Item (a) |
|-------------|---|
| 1. | <u>Operating Income</u> |
| 2. | Operating Revenues |
| 3. | <u>Operating Expenses</u> |
| 4. | Operating Expenses |
| 5. | Maintenance Expenses |
| 6. | Depreciation Expense |
| 7. | Amortization and Depletion of Utility Plant |
| 8. | Amortization of Utility Plant |
| | Acquisition Adjustment |
| 9. | Amortization of Property Losses |
| 10. | Amortization of Conversion Expenses |
| 11. | Taxes Other Than Income Taxes |
| 12. | Income Taxes - Federal |
| 13. | Income Taxes - State |
| 14. | Income Taxes - Other |
| 15. | Provision for Deferred Income Taxes |
| 16. | Investment Tax Credit |
| 17. | Amortization of Investment Tax Credit |
| 18. | Total Operating Expenses |
| 19. | Net Operating Income |
| 20. | <u>Other Income - Net</u> |
| 21. | Misc. Job and Contract Works |
| 22. | LP Gas Operating |
| 23. | Nonoperating Rental Income |
| 24. | Interest and Dividend Income |
| 25. | Allowance for Funds Used During Construction |
| 26. | Miscellaneous Nonoperating Income |
| | Total Other Income |
| 27. | Total Income |
| 28. | Miscellaneous Income Deductions |
| 29. | Income Before Interest Charges |
| 30. | <u>Interest Charges</u> |
| 31. | Interest on Long-Term Debt |
| 32. | Amortization of Debt Discount and Expense |
| 33. | Amortization of Premium on Debt-Credit |
| 34. | Other Interest Expense |
| 35. | Total Interest Charges |
| 36. | Net Income |
| 37. | MCF Sold |

Western Kentucky Gas Company
Commonwealth of Kentucky
Case No. 8227
For the Calendar Years 1976 Through 1980
and the 12-Month Period Ended January 31, 1981
(Total Company)

| 12 Months Ended | | | | | | | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Calendar Years Prior to Test Year | | | | | | | | | | Test Year |
| 5th | 4th | 3rd | 2nd | 1st | | | | | | |
| % | % | % | % | % | | | | | | % |
| Cost Inc. | Cost Inc. | Cost Inc. | Cost Inc. | Cost Inc. | Cost Inc. | Cost Inc. | Cost Inc. | Cost Inc. | Cost Inc. | Cost Inc. |
| (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) (m) |

1. Cost Per MCF of Purchased Gas
2. Cost of Propane Gas Per MCF Equivalent for Peak Shaving
3. Cost Per MCF of Gas Sold
4. Maintenance Cost Per Transmission Mile
5. Maintenance Cost Per Distribution Mile
6. Sales Promotion Expense Per Customer
7. Administrative and General Expense Per Customer
8. Wages and Salaries - Charged Expense: Per Average Employee
9. Depreciation Expense: Per \$100 of Average Gross Depreciable Plant in Service
11. Rents: Per \$100 of Average Gross Plant in Service
12. Per \$100 of Average Gross Plant in Service
13. Property Taxes: Per \$100 of Average Net Plant in Service
14. Payroll Taxes: Per Average Employee Whose Salary is Charged to Expense
15. Interest Expense: Per \$100 of Average Debt Outstanding
16. Per \$100 of Average Plant Investment
17. Per MCF Sold

Western Kentucky Gas Company

Commonwealth of Kentucky

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Format 14
Sheet 1 of 5

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1976 Through 1980 and the 12 Month Ended January 31, 1981

(Total Company)

| Account Number | Title of Accounts (a) | 12 Months Ended | | | | | |
|-------------------|---|-----------------------------------|------------|------------|------------|------------|--------------|
| | | Calendar Years Prior to Test Year | | | | | Test Year |
| | | 5th (b) | 4th (c) | 3rd (d) | 2nd (e) | 1st (f) | |
| | <u>Intangible Plant</u> | | | | | | |
| 301 | Organization | | | | | | |
| 302 | Franchises and Consents | | | | | | |
| 303 | Miscellaneous Intangible Plant | | | | | | |
| | Total Intangible Plant | | | | | | |
| | <u>Production Plant</u> | | | | | | |
| | <u>Natural Gas Production and Gathering Plant</u> | | | | | | |
| 325.1 | Producing lands | | | | | | |
| 325.2 | Producing leaseholds | | | | | | |
| 325.3 | Gas Rights | | | | | | |
| 325.4 | Rights-of-Way | | | | | | |
| 325.5 | Other Land and Land Rights | | | | | | |
| 326 | Gas Well Structures | | | | | | |
| 327 | Field Compressor Station Structures | | | | | | |
| 328 | Field Meas. and Reg. Sta. Structures | | | | | | |
| 329 | Other Structures | | | | | | |
| 330 | Producing Gas Wells-Well Construction | | | | | | |
| 331 | Producing Gas Wells-Well Equipment | | | | | | |
| 332 | Field Lines | | | | | | |
| 333 | Field Compressor Station Equipment | | | | | | |
| 334 | Field Meas. and Reg. Sta. Equipment | | | | | | |
| 335 | Drilling and Cleaning Equipment | | | | | | |
| 336 | Purification Equipment | | | | | | |
| 337 | Other Equipment | | | | | | |
| 338 | Unsuccessful Exploration and Devel. Costs | | | | | | |
| | Total Production and Gathering Plant | | | | | | |

Western Kentucky Gas Company

Commonwealth of Kentucky

Case No. 8227

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1976 Through 1980 and the 12 Month Ended January 31, 1981

(Total Company)

| Account Number | Title of Accounts (a) | 12 Months Ended | | | | | | Test Year (g) |
|-------------------|---|-----------------------------------|------------|------------|------------|------------|------------|---------------------|
| | | Calendar Years Prior to Test Year | 5th (b) | 4th (c) | 3rd (d) | 2nd (e) | 1st (f) | |
| | <u>Products Extraction Plant</u> | | | | | | | |
| 340 | Land and Land Rights | | | | | | | |
| 341 | Structures and Improvements | | | | | | | |
| 342 | Extraction and Refining Equipment | | | | | | | |
| 343 | Pipe Lines | | | | | | | |
| 344 | Extracted Products Storage Equipment | | | | | | | |
| 345 | Compressor Equipment | | | | | | | |
| 346 | Gas Meas. and Reg. Equipment | | | | | | | |
| 347 | Other Equipment | | | | | | | |
| | Total Products Extraction Plant | | | | | | | |
| | Total Nat. Gas Production Plant | | | | | | | |
| * | Mfd. Gas Prod. Plant (Submit Suppl. Statement) | | | | | | | |
| | Total Production Plant | | | | | | | |
| | <u>Natural Gas Storage and Processing Plant</u> | | | | | | | |
| | <u>Underground Storage Plant</u> | | | | | | | |
| | Land | | | | | | | |
| 350.1 | Rights-of-Way | | | | | | | |
| 350.2 | Structures and Improvements | | | | | | | |
| 351 | Wells | | | | | | | |
| 352 | Storage Leaseholds and Rights | | | | | | | |
| 352.1 | Reservoirs | | | | | | | |
| 352.2 | Non-Recoverable Natural Gas | | | | | | | |
| 352.3 | Lines | | | | | | | |
| 353 | Compressor Station Equipment | | | | | | | |
| 354 | Measuring and Reg. Equipment | | | | | | | |
| 355 | Purification Equipment | | | | | | | |
| | Other Equipment | | | | | | | |
| | Total Underground Storage Plant | | | | | | | |

Western Kentucky Gas Company

Commonwealth of Kentucky

Case No. 8227

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AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1976 Through 1980 and the 12 Month Ended January 31, 1981

(Total Company)

| Account Number | Title of Accounts (a) | 12 Months Ended | | | | | |
|-------------------|---|-----------------------------------|------------|------------|------------|------------|--------------|
| | | Calendar Years Prior to Test Year | | | | | Test Year |
| | | 5th (b) | 4th (c) | 3rd (d) | 2nd (e) | 1st (f) | (g) |
| 360 | <u>Other Storage Plant</u> | | | | | | |
| 361 | Land and Land Rights | | | | | | |
| 362 | Structures and Improvements | | | | | | |
| 363 | Gas Holders | | | | | | |
| 363.1 | Purification Equipment | | | | | | |
| 363.2 | Liquefaction Equipment | | | | | | |
| 363.3 | Vaporizing Equipment | | | | | | |
| 363.4 | Compressor Equipment | | | | | | |
| 363.5 | Meas. and Reg. Equipment | | | | | | |
| | Other Equipment | | | | | | |
| | Total Other Storage Plant | | | | | | |
| | <u>Base Load Liquefied Natural Gas, Terminating</u> | | | | | | |
| | <u>and Processing Plant</u> | | | | | | |
| 364.1 | Land and Land Rights | | | | | | |
| 364.2 | Structures and Improvements | | | | | | |
| 364.3 | LNG Processing Terminal Equipment | | | | | | |
| 364.4 | LNG Transportation Equipment | | | | | | |
| 364.5 | Measuring and Regulating Equipment | | | | | | |
| 364.6 | Compressor Station Equipment | | | | | | |
| 364.7 | Communications Equipment | | | | | | |
| 364.8 | Other Equipment | | | | | | |
| | Total Base Load Liquefied Natural | | | | | | |
| | Gas, Terminating, and Processing Plant | | | | | | |
| | Total Nat. Gas Storage and Proc. Plant | | | | | | |
| | <u>Transmission Plant</u> | | | | | | |
| 365.1 | Land and Land Rights | | | | | | |
| 365.2 | Rights-of-Way | | | | | | |
| | Structures and Improvements | | | | | | |
| | Mains | | | | | | |

Commonwealth of Kentucky

Case No. 8227

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1976 Through 1980 and the 12 Month Ended January 31, 1981

(Total Company)

| Account Number | Title of Accounts (a) | 12 Months Ended | | | | | |
|-------------------|--|-----------------------------------|-----|-----|-----|-----|-----|
| | | Calendar Years Prior to Test Year | 5th | 4th | 3rd | 2nd | 1st |
| | | | (b) | (c) | (d) | (e) | (f) |
| | | Test Year | (g) | | | | |
| 368 | Compressor Station Equipment | | | | | | |
| 369 | Measuring and Reg. Sta. Equipment | | | | | | |
| 370 | Communication Equipment | | | | | | |
| 371 | Other Equipment | | | | | | |
| | Total Transmission Plant | | | | | | |
| | Distribution Plant | | | | | | |
| 374 | Land and Land Rights | | | | | | |
| 375 | Structures and Improvements | | | | | | |
| 376 | Mains | | | | | | |
| 377 | Compressor Station Equipment | | | | | | |
| 378 | Meas. and Reg. Sta. Equip.-General | | | | | | |
| 379 | Meas. and Reg. Sta. Equip.-City Gate | | | | | | |
| 380 | Services | | | | | | |
| 381 | Meters | | | | | | |
| 382 | Meter Installations | | | | | | |
| 383 | House Regulators | | | | | | |
| 384 | House Reg. Installations | | | | | | |
| 385 | Industrial Meas. and Reg. Sta. Equipment | | | | | | |
| 386 | Other Prop. on Customer's Premises | | | | | | |
| 387 | Other Equipment | | | | | | |
| | Total Distribution Plant | | | | | | |
| | General Plant | | | | | | |
| 389 | Land and Land Rights | | | | | | |
| 390 | Structures and Improvements | | | | | | |
| 391 | Office Furniture and Equipment | | | | | | |
| 392 | Transportation Equipment | | | | | | |
| | Stores Equipment | | | | | | |
| | Tools, Shop and Garage Equipment | | | | | | |

Western Kentucky Gas Company

Commonwealth of Kentucky

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AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1976 Through 1980 and the 12 Month Ended January 31, 1981

(Total Company)

| Account Number | Title of Accounts (a) | 12 Months Ended | | | | | |
|-------------------|-------------------------------------|-----------------------------------|-----|-----|-----|-----|--------------|
| | | Calendar Years Prior to Test Year | | | | | Test Year |
| | | 5th | 4th | 3rd | 2nd | 1st | (g) |
| | | (b) | (c) | (d) | (e) | (f) | |
| 395 | Laboratory Equipment | | | | | | |
| 396 | Power Operated Equipment | | | | | | |
| 397 | Communication Equipment | | | | | | |
| 398 | Miscellaneous Equipment | | | | | | |
| | Subtotal | | | | | | |
| 399 | Other Tangible Property | | | | | | |
| | Total General Plant | | | | | | |
| | Total (Accounts 101 and 106) | | | | | | |
| 102 | Gas Plant Purchased | | | | | | |
| 102 | Gas Plant Sold | | | | | | |
| 103 | Experimental Gas Plant Unclassified | | | | | | |
| | Total Gas Plant In Service | | | | | | |

Western Kentucky Gas Company
Commonwealth of Kentucky

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Sheet 1 of 5

Case No. 8227

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended January 31, 1981

(Total Company)

| Account Number | Title of Accounts (a) | Beginning Balance (b) | Additions (c) | Retirements (d) | Transfers (e) | Ending Balance (f) |
|-------------------|---|-----------------------------|------------------|--------------------|------------------|--------------------------|
| 301 | <u>Intangible Plant</u> | | | | | |
| 302 | Organization | | | | | |
| 303 | Franchises and Consents | | | | | |
| | Miscellaneous Intangible Plant | | | | | |
| | Total Intangible Plant | | | | | |
| | <u>Production Plant</u> | | | | | |
| | <u>Natural Gas Production and Gathering Plant</u> | | | | | |
| 325.1 | Producing Lands | | | | | |
| 325.2 | Producing Leaseholds | | | | | |
| 325.3 | Gas Rights | | | | | |
| 325.4 | Rights-of-Way | | | | | |
| 325.5 | Other Land and Land Rights | | | | | |
| 326 | Gas Well Structures | | | | | |
| 327 | Field Compressor Station Structures | | | | | |
| 328 | Field Meas. and Reg. Sta. Structures | | | | | |
| 329 | Other Structures | | | | | |
| 330 | Producing Gas Wells-Well Construction | | | | | |
| 331 | Producing Gas Wells-Well Equipment | | | | | |
| 332 | Field Lines | | | | | |
| 333 | Field Compressor Station Equipment | | | | | |
| 334 | Field Meas. and Reg. Sta. Equipment | | | | | |
| 335 | Drilling and Cleaning Equipment | | | | | |
| 336 | Purification Equipment | | | | | |
| 337 | Other Equipment | | | | | |
| 338 | Unsuccessful Exploration and Devel. Costs | | | | | |
| | Total Production and Gathering Plant | | | | | |

Western Kentucky Gas Company

Commonwealth of Kentucky

Case No. 8227

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended January 31, 1981

(Total Company)

| Account Number | Title of Accounts (a) | Beginning Balance (b) | Additions (c) | Retirements (d) | Transfers (e) | Ending Balance (f) |
|-------------------|---|-----------------------------|------------------|--------------------|------------------|--------------------------|
| | <u>Products Extraction Plant</u> | | | | | |
| 340 | Land and Land Rights | | | | | |
| 341 | Structures and Improvements | | | | | |
| 342 | Extraction and Refining Equipment | | | | | |
| 343 | Pipe Lines | | | | | |
| 344 | Extracted Products Storage Equipment | | | | | |
| 345 | Compressor Equipment | | | | | |
| 346 | Gas Meas. and Reg. Equipment | | | | | |
| 347 | Other Equipment | | | | | |
| | Total Products Extraction Plant | | | | | |
| | Total Nat. Gas Production Plant | | | | | |
| * | Mfd. Gas Prod. Plant (Submit Suppl. Statement) | | | | | |
| | Total Production Plant | | | | | |
| | <u>Natural Gas Storage and Processing Plant</u> | | | | | |
| | <u>Underground Storage Plant</u> | | | | | |
| | Land | | | | | |
| 350.1 | Rights-of-Way | | | | | |
| 350.2 | Structures and Improvements | | | | | |
| 351 | Wells | | | | | |
| 352 | Storage leaseholds and Rights | | | | | |
| 352.1 | Reservoirs | | | | | |
| 352.2 | Non-Recoverable Natural Gas | | | | | |
| 352.3 | Lines | | | | | |
| 353 | Compressor Station Equipment | | | | | |
| 354 | Measuring and Reg. Equipment | | | | | |
| 355 | Purification Equipment | | | | | |
| 356 | Other Equipment | | | | | |
| | Total Underground Storage Plant | | | | | |

Western Kentucky Gas Company

Commonwealth of Kentucky

Case No. 8227

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STATEMENT OF GAS PLANT IN SERVICE
12 Months Ended January 31, 1981
(Total Company)

| Account Number | Title of Accounts (a) | Beginning Balance (b) | Additions (c) | Retirements (d) | Transfers (e) | Ending Balance (f) |
|-------------------|--|-----------------------------|------------------|--------------------|------------------|--------------------------|
| 360 | <u>Other Storage Plant</u> | | | | | |
| 361 | Land and Land Rights | | | | | |
| 362 | Structures and Improvements | | | | | |
| 363 | Gas Holders | | | | | |
| 363.1 | Purification Equipment | | | | | |
| 363.2 | Liquefaction Equipment | | | | | |
| 363.3 | Vaporizing Equipment | | | | | |
| 363.4 | Compressor Equipment | | | | | |
| 363.5 | Meas. and Reg. Equipment | | | | | |
| | Other Equipment | | | | | |
| | Total Other Storage Plant | | | | | |
| | <u>Base Load Liquefied Natural Gas, Terminaling and Processing Plant</u> | | | | | |
| 364.1 | Land and Land Rights | | | | | |
| 364.2 | Structures and Improvements | | | | | |
| 364.3 | LNG Processing Terminal Equipment | | | | | |
| 364.4 | LNG Transportation Equipment | | | | | |
| 364.5 | Measuring and Regulating Equipment | | | | | |
| 364.6 | Compressor Station Equipment | | | | | |
| 364.7 | Communications Equipment | | | | | |
| 364.8 | Other Equipment | | | | | |
| | Total Base Load Liquefied Natural Gas, Terminaling, and Processing Plant | | | | | |
| | Total Nat. Gas Storage and Proc. Plant | | | | | |
| | <u>Transmission Plant</u> | | | | | |
| 365.1 | Land and Land Rights | | | | | |
| 365.2 | Rights-of-Way | | | | | |
| | Structures and Improvements | | | | | |
| | Mains | | | | | |

Western Kentucky Gas Company
Commonwealth of Kentucky

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Sheet 4 of 5

Case No. 8227

STATEMENT OF GAS PLANT IN SERVICE
12 Months Ended January 31, 1981
(Total Company)

| <u>Account Number</u> | <u>Title of Accounts (a)</u> | <u>Beginning Balance (b)</u> | <u>Additions (c)</u> | <u>Retirements (d)</u> | <u>Transfers (e)</u> | <u>Ending Balance (f)</u> |
|---------------------------|--|--------------------------------------|--------------------------|----------------------------|--------------------------|-----------------------------------|
| 368 | Compressor Station Equipment | | | | | |
| 369 | Measuring and Reg. Sta. Equipment | | | | | |
| 370 | Communication Equipment | | | | | |
| 371 | Other Equipment | | | | | |
| | Total Transmission Plant | | | | | |
| | <u>Distribution Plant</u> | | | | | |
| 374 | Land and Land Rights | | | | | |
| 375 | Structures and Improvements | | | | | |
| 376 | Mains | | | | | |
| 377 | Compressor Station Equipment | | | | | |
| 378 | Meas. and Reg. Sta. Equip.-General | | | | | |
| 379 | Meas. and Reg. Sta. Equip.-City Gate | | | | | |
| 380 | Services | | | | | |
| 381 | Meters | | | | | |
| 382 | Meter Installations | | | | | |
| 383 | House Regulators | | | | | |
| 384 | House Reg. Installations | | | | | |
| 85 | Industrial Meas. and Reg. Sta. Equipment | | | | | |
| 86 | Other Prop. on Customer's Premises | | | | | |
| 37 | Other Equipment | | | | | |
| | Total Distribution Plant | | | | | |
| | <u>General Plant</u> | | | | | |
| 19 | Land and Land Rights | | | | | |
| 0 | Structures and Improvements | | | | | |
| 1 | Office Furniture and Equipment | | | | | |
| 2 | Transportation Equipment | | | | | |
| | Stores Equipment | | | | | |
| | Tools, Shop and Garage Equipment | | | | | |

Commonwealth of Kentucky

Case No. 8227

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended January 31, 1981

(Total Company)

| <u>Account Number</u> | <u>Title of Accounts</u> (a) | <u>Beginning Balance</u> (b) | <u>Additions</u> (c) | <u>Retirements</u> (d) | <u>Transfers</u> (e) | <u>Ending Balance</u> (f) |
|---------------------------|-------------------------------------|-------------------------------------|-------------------------|---------------------------|-------------------------|----------------------------------|
| 395 | Laboratory Equipment | | | | | |
| 396 | Power Operated Equipment | | | | | |
| 397 | Communication Equipment | | | | | |
| 398 | Miscellaneous Equipment | | | | | |
| | Subtotal | | | | | |
| 399 | Other Tangible Property | | | | | |
| | Total General Plant | | | | | |
| | Total (Accounts 101 and 106) | | | | | |
| 102 | Gas Plant Purchased | | | | | |
| 102 | Gas Plant Sold | | | | | |
| 103 | Experimental Gas Plant Unclassified | | | | | |
| | Total Gas Plant In Service | | | | | |

Western Kentucky Gas Company

Commonwealth of Kentucky

Case No. 8227

ACCOUNT 913 - ADVERTISING

For the 12 Months Ended January 31, 1981

(Total Company)

| <u>Line</u> <u>No.</u> | <u>Item</u> <u>(a)</u> | <u>Sales</u> <u>Advertising</u> <u>(b)</u> | <u>Institutional</u> <u>Advertising</u> <u>(c)</u> | <u>Conservation</u> <u>Advertising</u> <u>(d)</u> | <u>Rate</u> <u>Case</u> <u>(e)</u> | <u>Total</u> <u>(f)</u> |
|---------------------------|--------------------------------|--|--|---|--|----------------------------|
| 1. | Newspaper | | | | | |
| 2. | Magazines and Other | | | | | |
| 3. | Television | | | | | |
| 4. | Radio | | | | | |
| 5. | Direct Mail | | | | | |
| 6. | Sales Aids | | | | | |
| 7. | Total | | | | | |
| 8. | Amount Assigned to Kentucky | | | | | |

Western Kentucky Gas Company

Case Number 8227

ACCOUNT 930 - MISCELLANEOUS EXPENSES

For the 12 Months Ended January 31, 1981

(Total Company)

| <u>Line</u> <u>No.</u> | <u>Item</u> <u>(a)</u> | <u>Amount</u> <u>(b)</u> |
|---------------------------|---|-----------------------------|
| 1. | Industry Association Dues | |
| 2. | Stockholder and Debt Servicing Expenses | |
| 3. | Institutional Advertising | |
| 4. | Conservation Advertising | |
| 5. | Rate Department Load Studies | |
| 6. | Director's Fees and Expenses | |
| 7. | Dues and Subscriptions | |
| 8. | Miscellaneous | |
| 9. | Total | |
| 10. | Amount Assigned to Kentucky | |

Western Kentucky Gas Company

Case Number 8227

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended January 31, 1981

(Total Company)

| <u>Line No.</u> | <u>Item (a)</u> | <u>Amount (b)</u> |
|---------------------|-----------------------------|-----------------------|
| 1. | Donations | |
| 2. | Civic Activities | |
| 3. | Political Activities | |
| 4. | Other | |
| 5. | Total | |
| 6. | Amount Assigned to Kentucky | |

Western Kentucky Gas Company

Case No. 8227

AVERAGE RATES OF RETURN

For the Calendar Years 1976 Through 1980 and the 12 Month Ended January 31, 1981

| <u>Line No.</u> | <u>Calendar Years Prior to Test Year (a)</u> | <u>Total Company (b)</u> | <u>Ky. Retail (c)</u> | <u>Other Retail Jurisdictions (d)</u> | <u>FERC Wholesale (e)</u> |
|---------------------|--|----------------------------------|-------------------------------|---|-----------------------------------|
| 1. | Original Cost Net Investment: | | | | |
| 2. | 5th Year | | | | |
| 3. | 4th Year | | | | |
| 4. | 3rd Year | | | | |
| 5. | 2nd Year | | | | |
| 6. | 1st Year | | | | |
| 7. | Test Year | | | | |
| 8. | Original Cost Common Equity: | | | | |
| 9. | 5th Year | | | | |
| 10. | 4th Year | | | | |
| 11. | 3rd Year | | | | |
| 12. | 2nd Year | | | | |
| 13. | 1st Year | | | | |
| 14. | Test Year | | | | |

NOTE: Provide work papers in support of the above calculations.

Western Kentucky Gas Company

Case No. 8227

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES
PER EMPLOYEE (Continued)

| Calendar Years Prior to Test Year | Customer Service and Informational | | | Sales | | | Administrative and General | | | Construction | | | Total | | |
|---|---------------------------------------|--------------|-----|-----------------|--------------|-----|-------------------------------|--------------|-----|-----------------|---------------|------|------------------|---------------|------|
| (A) | No. Hrs. (Q) | Wages (R) | (S) | No. Hrs. (T) | Wages (U) | (V) | No. Hrs. (W) | Wages (X) | (Y) | No. Hrs. (Z) | Wages (AA) | (BB) | No. Hrs. (CC) | Wages (DD) | (EE) |
| 5th Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |
| 4th Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |
| 3rd Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |
| 2nd Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |
| 1st Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |
| Test Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |

NOTE: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percent increase (decrease) of each year over the prior year on lines designated above "% Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES
PER EMPLOYEE

| Calendar Years | | Natural Gas Storage, Terminals, and Processing | | | | | | | | | | | | | | | |
|-----------------------|------------|---|-----|------|-----|-------|-----|--------------|-----|-----|-----|------|-----|-------|-----|-------------------|--|
| Prior to Test Year | Production | No. | | Hrs. | | Wages | | Transmission | | No. | | Hrs. | | Wages | | Customer Accounts | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) | | |
| 5th Year | | | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | | | |
| 4th Year | | | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | | | |
| 3rd Year | | | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | | | |
| 2nd Year | | | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | | | |
| 1st Year | | | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | | | |
| Test Year | | | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | | | |

NOTE: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percent increase (decrease) of each year over the prior year on lines designated above "%Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.